



*United States Attorney
Eastern District of New York*

SLR:BP

F. 2008A70852/01

*271 Cadman Plaza East
Brooklyn, New York 11201
Telephone (718) 254-6264
Facsimile (718) 254-8702*

March 10, 2011

Via ECF (without exhibits) and
Hand Delivery

Honorable Nina Gershon
United States District Judge
United States Courthouse
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Re: United States v. Joshua Kestenbaum
Criminal Docket No. CR-04-0821 (EDNY)

Dear Judge Gershon:

Enclosed is a courtesy copy of the Notice of Material Change in Defendant Kestenbaum's Economic Circumstances and United States' Request for Modification of Restitution Payment Schedule, which was electronically filed today in the above-referenced case. Also enclosed is a courtesy copy of a compact disk containing the United States' exhibits cited in its memorandum in PDF format. The "Original" compact disk of exhibits will be submitted to the Clerk's Office for filing.

Respectfully submitted,

LORETTA E. LYNCH
United States Attorney

By: s/Bonni J. Perlin
BONNI PERLIN
Assistant U.S. Attorney
(718) 254-6264

Enclosures, as stated.

cc: (Copies of exhibits, with the exception of documents previously filed in this case under seal, or otherwise protected from disclosure by law, will be made available upon request.)

Alan S. Lewis, Esquire
Carter Ledyard & Milburn LLP
2 Wall Street
New York, NY 10005

Bruce Sabados, Esquire
Katten Muchin Rosenman LLP
Attorneys for Capital Factors
575 Madison Avenue
New York, NY 10022-2585

Scott Klugman, Assistant U.S. Attorney

Eileen Kelly, Chief U.S. Probation Officer
U.S. Probation Office, E.D.N.Y.
147 Pierrepont Street
Brooklyn, New York 11201

U.S. Probation Office
Southern District of New York
233 Broadway 14th Floor
New York, NY 10007-1312
Attention: Christopher Tolbert, U.S.P.O.